

**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds**  
*For The Year Ended*  
*December 31, 2010*

	General	Roads	Capital Facilities Plan
<b>Revenues</b>			
Taxes	\$ 19,675,116	\$ 12,053,520	\$ 1,714,273
Licenses & Permits	24,908	41,677	-
Intergovernmental	5,332,930	9,271,912	-
Charges for Services	2,474,594	168,486	-
Fines & Forfeits	1,608,882	25	-
Miscellaneous	2,381,271	56,358	218,932
<b>Total Revenues</b>	<b>31,497,701</b>	<b>21,591,978</b>	<b>1,933,205</b>
<b>Expenditures</b>			
Current:			
General Government Services	13,923,681	200	718,596
Security of Persons & Property	14,979,156	-	203,545
Utilities & Environment	502,076	865,800	-
Transportation	-	13,882,753	-
Economic Environment	162,816	-	-
Mental & Physical Health	306,019	-	75
Culture & Recreation	202,537	-	3,686
Debt Service:			
Principal	-	-	-
Interest & Other Debt Service	-	1,390	-
Capital Outlays	51,579	9,870,080	89,619
<b>Total Expenditures</b>	<b>30,127,864</b>	<b>24,620,223</b>	<b>1,015,521</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,369,837</b>	<b>(3,028,245)</b>	<b>917,684</b>
<b>Other Financing Sources/(Uses)</b>			
Insurance Recoveries: Non-Capital	7,845	2,960	-
Proceeds from Sale of Capital Assets	872,897	1,015,616	-
Transfers-In	95,604	269,562	860,278
Transfers-Out	(3,967,049)	(15,796)	(1,286,432)
<b>Total Other Financing Sources/(Uses)</b>	<b>(2,990,703)</b>	<b>1,272,342</b>	<b>(426,154)</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(1,620,866)</b>	<b>(1,755,903)</b>	<b>491,530</b>
<b>Fund Balance as of January 1</b>	<b>10,876,431</b>	<b>11,879,600</b>	<b>5,484,246</b>
<b>Fund Balance as of December 31</b>	<b>\$ 9,255,565</b>	<b>\$ 10,123,697</b>	<b>\$ 5,975,776</b>

See Accompanying Notes to Financial Statements

**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds**  
*For The Year Ended*  
*December 31, 2010*

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>		
Taxes	\$ 2,181,263	\$ 35,624,172
Licenses & Permits	925,025	991,610
Intergovernmental	7,558,485	22,163,327
Charges for Services	2,042,571	4,685,651
Fines & Forfeits	670,904	2,279,811
Miscellaneous	1,060,197	3,716,758
<b>Total Revenues</b>	<b>14,438,445</b>	<b>69,461,329</b>
<b>Expenditures</b>		
Current:		
General Government Services	755,717	15,398,194
Security of Persons & Property	4,354,512	19,537,213
Utilities & Environment	683,932	2,051,808
Transportation	7,500	13,890,253
Economic Environment	5,009,041	5,171,857
Mental & Physical Health	4,241,042	4,547,136
Culture & Recreation	1,244,299	1,450,522
Debt Service:		
Principal	1,067,354	1,067,354
Interest & Other Debt Service	1,016,587	1,017,977
Capital Outlays	349,969	10,361,247
<b>Total Expenditures</b>	<b>18,729,953</b>	<b>74,493,561</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,291,508)</b>	<b>(5,032,232)</b>
<b>Other Financing Sources/(Uses)</b>		
Insurance Recoveries: Non-Capital	88,206	99,011
Proceeds from Sale of Capital Assets	98,773	1,987,286
Transfers-In	3,884,430	5,109,874
Transfers-Out	(466,166)	(5,735,443)
<b>Total Other Financing Sources/(Uses)</b>	<b>3,605,243</b>	<b>1,460,728</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(686,265)</b>	<b>(3,571,504)</b>
<b>Fund Balance as of January 1</b>	<b>10,405,195</b>	<b>38,645,472</b>
<b>Fund Balance as of December 31</b>	<b>\$ 9,718,930</b>	<b>\$ 35,073,968</b>

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